

PRINT IN BLACK INK

FOR PRIVACY ACT NOTICE,
SEE PAGE 8.

Ovals must be filled in completely. Example: 

For the year January 1–December 31, 2001 or other taxable year beginning _____, 2001, ending _____.

Form 1-NR/PY Mass. Nonresident/Part-Year Resident Tax Return 2001

FIRST NAME		M.I.	LAST NAME		1. YOUR SOCIAL SECURITY NUMBER	
SPOUSE'S FIRST NAME		M.I.	LAST NAME		2. SPOUSE'S SOCIAL SECURITY NUMBER	
MAILING ADDRESS			CITY/TOWN/POST OFFICE		STATE	ZIP + 4
ADDRESS OF LEGAL RESIDENCE OR DOMICILE (IF FILING AS NONRESIDENT)			CITY/TOWN/POST OFFICE		STATE OR FOREIGN COUNTRY	

If name and/or address have changed since 2000, fill in oval: ☐ If taxpayer(s) is deceased, fill in appropriate oval(s) (see instructions): 1. ☐ 2. ☐
 Select **only one**: ☐ Nonresident ☐ Part-year resident ☐ Filing as **both** a nonresident and part-year resident (see instructions — **you must enclose Schedule R/NR**)

Mass. Clean Elections Fund: (for part-year residents only) ☐ \$1 You ☐ \$1 Spouse, if filing jointly. Total ▶ \$ (This contribution will not change your tax or reduce your refund.)

LINE 1 Filing Status: (select one only) ☐ Single ☐ Married filing joint return ☐ Married filing separate return. (Enter spouse's Soc. Sec. number in the appropriate space above.)
☐ Head of household (both must sign return)

2 Part-Year Residents: Enter dates as Massachusetts resident ____/____/____ to ____/____/____
 Total days as Massachusetts resident ÷ 365 = ◀ 2

3 Total Income from U.S. 1040, line 22; 1040A, line 15; 1040EZ, line 4; 1040NR, line 23; 1040NR-EZ, line 7; or U.S. Telefile Tax Record, item I. If married filing separately, see instructions. . . . ▶ 3
☐ Fill in if using whole-dollar method

4 Exemptions: ☐ Fill in if noncustodial parent

a. Personal exemptions. If single or married filing separately, enter \$4,400. If head of household, enter \$6,800. If married filing jointly, enter \$8,800. . . . a

b. Number of dependents. (**Do not** include yourself or your spouse.) Enter number ▶ × \$1,000 = b

c. Age 65 or over before 2002: ☐ You + ☐ Spouse = ▶ × \$700 = c

d. Blindness: ☐ You + ☐ Spouse = ▶ × \$2,200 = d

e. Other: 1. Medical/Dental ▶ (from U.S. Sch. A, line 4) 2. Adoption ▶ (see instructions) 1 + 2 = e

f. Total exemptions. Add items a, b, c, d and e. Enter here and on line 22a ▶ 4f

Nonresidents report in lines 5 through 11 Massachusetts source income only. Use line 13 if appropriate.
Part-year residents report in lines 5 through 11 income earned while a resident. Do **not** use lines 13 or 14.
 If filing both as a **nonresident** and **part-year resident**, be sure to complete Schedule R/NR, Resident/Nonresident Worksheet, before proceeding any further.

5 Wages, salaries, tips and other employee compensation (from all Forms W-2 or line 13g) ▶ 5

6 Taxable pensions and annuities (see instructions) ▶ 6

7 Mass. bank interest: a. ▶ – b. exemption = 7
 Exemption: if married filing jointly, subtract \$200 from Total; otherwise subtract \$100 & enter result **Not less than "0."** ▼ If showing a loss, mark an X in box at left

8 Business/profession or farm income/loss (**enclose** Mass. & U.S. Sch. C or C-EZ or U.S. Sch. F) ▶ 8

9 Rental, royalty, REMIC, partnership, S corp., trust income/loss (**enclose** Mass. & U.S. Sch. E) ▶ 9

10 Unemployment compensation (see instructions) ▶ 10

11 Other income (alimony, taxable IRA/Keogh distr., winnings, fees) from Schedule X, line 6 (**enclose** Schedule X). **Not less than "0"** ▶ 11

12 TOTAL 5.6% INCOME. Add lines 5 through 11. (Be sure to subtract any loss(es) in lines 8 or 9) 12
 ▲ If showing a loss, mark an X in box at left

Attach, with a single staple, state copy of Forms W-2, W-2G and 1099 (showing Massachusetts withholding).

13	NONRESIDENT APPORTIONMENT WORKSHEET: You cannot apportion Mass. wages as shown on Form W-2. Do not use this worksheet if you know the exact amount of your Mass. source income. Use only when income from employment/business is earned both inside and outside Mass. and the exact Mass. amount is not known. Basis: <input type="checkbox"/> working days <input type="checkbox"/> miles <input type="checkbox"/> sales <input type="checkbox"/> other: _____	
a	Working days (or other basis) outside Massachusetts	13a
b	Working days (or other basis) inside Massachusetts	13b
c	Total working days. Add line 13a and line 13b.	13c
d	Nonworking days (holidays, weekends, etc.)	13d
e	Mass. ratio. Divide line 13b by line 13c.	13e
f	Total income being apportioned. You cannot apportion Massachusetts wages as shown on Form W-2	13f
g	Massachusetts income. Multiply line 13e by line 13f. Enter here and in appropriate line on page 1 ...	13g
14	NONRESIDENT DEDUCTION & EXEMPTION RATIO: Nonresident taxpayers must complete this item to determine the ratio for apportioning the deductions in lines 16 and 17 below; Schedule Y, lines 3, 5 (see instructions), 7, 8 and 9; the exemptions in line 22a; and the EIC in line 42.	
a	Total 5.6% income (from line 12). Not less than "0"	14a
b	Interest income (smaller of line 7a or line 7b)	14b
c	Total 12%, 5%, 4%, 3%, 2%, 1% and 0% income, if any (total of Schedule B, line 11 and Schedule D, line 12, columns A, B, C, D, E and F. Not less than "0.")	14c
d	Total income this return. Add lines 14a, b and c	14d
e	Non-Massachusetts source income. Not less than "0"	14e
f	Total income. Add line 14d and line 14e	14f
g	Deduction and exemption ratio. Divide line 14d by line 14f.	14g
	Enter amount from line 12 of this return (from other side)	
15	Amount paid to Soc. Sec., Medicare, R.R., U.S. or Massachusetts retirement (this amount must be related to income reported on this return). Not more than \$2,000 per person. a. You ▶ <input type="text"/> + b. Spouse ▶ <input type="text"/> a + b = 15 <input type="text"/>	
16	Child under age 13, or disabled dependent/spouse care expenses (from worksheet in instructions)	
17	Number of dependent member(s) of household under age 12, or dependents age 65 or over (not you or your spouse) as of 12/31/01, or disabled dependent(s) (only if single, head of household or married filing joint return and not claiming line 16). Not more than two: a. <input type="text"/> × \$2,400 = _____ Nonresidents multiply result by line 14g; part-year residents multiply result by line 2	
18	Rental deduction (rent paid in 2001): a. <input type="text"/> ÷ 2 = _____ Not more than \$3,000 (\$1,500 if married filing separately) ▶ 18 <input type="text"/> Nonresidents, during 2001 did you have a family home or any other dwelling outside Massachusetts to which you generally or customarily returned or intend to return in the future? <input type="checkbox"/> Yes <input type="checkbox"/> No. If yes, you do not qualify for this deduction.	
19	Other deductions from Schedule Y, line 10 (enclose Schedule Y)	
20	TOTAL DEDUCTIONS. Add lines 15 through 19	
21	5.6% INCOME AFTER DEDUCTIONS. Subtract line 20 from line 12. Not less than "0"	
22	Exemption amount (from line 4, item f). a. <input type="text"/> Nonresidents multiply line 22a by line 14g. Part-year residents multiply line 22a by line 2. Enter result here ▶ 22 <input type="text"/>	
23	5.6% INCOME AFTER EXEMPTIONS. Subtract line 22 from line 21. Not less than "0"	
24	INTEREST AND DIVIDEND INCOME (from Schedule B, line 24). Not less than "0"	
25	TOTAL TAXABLE 5.6% INCOME. Add line 23 and line 24	

FIRST NAME	M.I.	LAST NAME	SOCIAL SECURITY NUMBER
<div></div>	<div></div>	<div></div>	<div></div>
26 TAX ON 5.6% INCOME (from tax table). If line 25 is more than \$80,000, multiply by .056	26		
27 12% INCOME from Schedule B, line 25. Not less than "0" a. <div></div> × .12 =	27		
28 TAX ON LONG-TERM CAPITAL GAINS (from Schedule D, line 21). Not less than "0." Be sure to enclose Schedule D, pages 1-4 ▶	28		
If excess exemptions were used in calculating lines 24, 27 or 28, fill in oval (see instructions) ▶ <input type="radio"/>			
29 Credit recapture amount (enclose Schedule H-2; see instructions) <input type="radio"/> (BC) <input type="radio"/> (EOA) ▶	29		
30 If you qualify for No Tax Status , fill in oval and enter "0" on line 31 (complete Schedule NTS-L-NR/PY on reverse) ▶ <input type="radio"/>			
31 TOTAL TAX. Add lines 26 through 29	31		
CREDITS. Lines 32, 33 and 34. Enclose all applicable schedules.			
▶ 32 <div></div> ▶ 33 <div></div> ▶ 34 <div></div>			
Limited Income Credit (complete Schedule NTS-L-NR/PY on reverse)	Credits from Schedule Z, line 1	Credits from Schedule Z, line 2	
35 Total credits. Add lines 32 through 34 above	35		
36 TAX AFTER CREDITS. Subtract line 35 from line 31. Not less than "0"	36		
37 Voluntary contributions: Total of items a, b, c and d listed below	37		
▶ <div></div> ▶ <div></div> ▶ <div></div> ▶ <div></div>			
a. Organ Transplant Fund b. Endangered Wildlife Cons. c. Massachusetts AIDS Fund d. U. S. Olympic Fund			
38 TAX AFTER CREDITS PLUS CONTRIBUTIONS. Add line 36 and line 37	38		
39 Massachusetts income tax withheld (enclose all Mass. Forms W-2, W-2G, 1099-G & 1099-R) . . . ▶	39		
40 2000 overpayment applied to your 2001 estimated tax (do not enter 2000 refund) ▶	40		
41 2001 Massachusetts estimated tax payments (do not include amount in line 40) ▶	41		
42 Earned Income Credit. Enter amount from U.S. return. a. <div></div> × .15 = _____ (Nonresidents, multiply this amount by line 14g; part-year residents multiply this amount by line 2) ▶	42		
Enter number of qualifying children ▶ <div></div>			
43 Senior Circuit Breaker Credit (enclose Schedule CB). Part-year residents only ▶	43		
44 Payments made with extension (enclose Form M-4868) ▶	44		
45 TOTAL TAX PAYMENTS. Add lines 39 through 44	45		
46 OVERPAYMENT. If line 38 is smaller than line 45, subtract line 38 from line 45 ▶	46		
47 Amount of overpayment you want APPLIED to your 2002 ESTIMATED TAX ▶	47		
48 Subtract line 47 from line 46. THIS IS YOUR REFUND. Mail to Mass. DOR, PO Box 7054, Boston, MA 02204 . . ▶	48		
Direct Deposit of Refund. See instructions. Type of account: ▶ <input type="radio"/> Checking <input type="radio"/> Savings			
▶ <div></div> ▶ <div></div>			
Routing number (first two digits must be 01-12 or 21-32) Account number			
49 Tax due. If line 38 is larger than line 45, subtract line 45 from line 38. Use Form PV ▶	49		
Pay in full. Write Social Security number on lower left corner of check and make payable to Commonwealth of Massachusetts. Mail to Mass. DOR, PO Box 7003, Boston, MA 02204. Add to total in line 49, if applicable: ▶ <div></div> ▶ <div></div> ▶ <div></div> ▶ <input type="radio"/> EX enclose Form M-2210			
Interest Penalty M-2210 amount			

SIGN HERE. Under penalties of perjury, I declare that to the best of my knowledge and belief this return and enclosures are true, correct and complete.

50	Your signature	Date	Print paid preparer's name	Preparer's SSN or PTIN ▶	<div></div>
	Spouse's signature (if filing jointly)	Date	Paid preparer's phone ()	Paid preparer's EIN ▶	<div></div>
	May the Department of Revenue discuss this return with the preparer shown here? (see page 27) ▶ <input type="radio"/> Yes		▶ Paid preparer's signature		Date <input type="radio"/> Fill in if self-employed